

# Senate Amendment 5365

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1 1 Amend Senate File 2421 as follows:  
1 2 #1. By striking everything after the enacting  
1 3 clause and inserting the following:  
1 4 <Section 1. Section 423B.7, subsection 6, Code  
1 5 2007, is amended to read as follows:  
1 6 6. Local sales and services tax moneys received by  
1 7 a city or county may be expended for any lawful  
1 8 purpose of the city or county.  
1 9 a. For purposes of this subsection, "any lawful  
1 10 purpose" includes providing financial assistance to  
1 11 the following:  
1 12 (1) Resident students of the city or county  
1 13 graduating from a public or nonpublic school located  
1 14 in the city or county who have enrolled in an  
1 15 institution of higher education. For purposes of this  
1 16 subparagraph, "financial assistance" includes loans,  
1 17 forgivable loans, grants, and scholarships, and  
1 18 "institution of higher education" includes a four-year  
1 19 college or university, a community college, or a  
1 20 technical or vocational school.  
1 21 (2) Eligible members of the armed forces of the  
1 22 United States for the purchase of residences or the  
1 23 establishment or expansion of businesses located in  
1 24 the city or county. For purposes of this  
1 25 subparagraph, "eligible member of the armed forces of  
1 26 the United States" means a person who is or was a  
1 27 member of the national guard, reserve, or regular  
1 28 component of the armed forces of the United States who  
1 29 has served at least ninety days of active duty service  
1 30 beginning on or after September 11, 2001. "Eligible  
1 31 member of the armed forces of the United States" also  
1 32 means a former member of the national guard, reserve,  
1 33 or regular component of the armed forces of the United  
1 34 States who was honorably discharged due to injuries  
1 35 incurred while on active federal service beginning on  
1 36 or after September 11, 2001, that precluded completion  
1 37 of a minimum aggregate of ninety days of active  
1 38 federal service.  
1 39 ~~a.~~ b. Notwithstanding the provisions of this  
1 40 subsection, sales and services tax moneys received  
1 41 from a tax imposed by a county pursuant to this  
1 42 chapter shall not be expended by or for the benefit of  
1 43 a school district located in whole or in part in the  
1 44 county unless the county is imposing a local option  
1 45 sales and services tax for school infrastructure  
1 46 purposes pursuant to chapter 423E.  
1 47 ~~b.~~ c. Paragraph "~~a~~" "b" of this subsection is  
1 48 repealed December 31, 2022.>  
1 49 #2. Title page, by striking lines 1 and 2 and  
1 50 inserting the following: <An Act authorizing cities  
2 1 and counties to expend moneys from local option sales  
2 2 and services taxes on financial assistance to certain  
2 3 students and veterans.>  
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2 7 PAUL McKINLEY  
2 8 SF 2421.701 82  
2 9 tw/sc/21271